

Spring Cleansing

You are made aware of the necessity for cleansing your blood in the spring by humors, eruptions and other outward signs of impurity.

Or that dull headache, bilious, nervous condition and that tired feeling are due to the same cause—weak, thin, impure, tired blood.

America's Greatest Spring Medicine is Hood's Sarsaparilla.

It makes the blood rich and pure, cures scrofula and salt rheum, gives a clear, healthy complexion, good appetite, sweet sleep, sound health.

For cleansing the blood the best medicine money can buy is

Hood's Sarsaparilla

It is Peculiar to Itself.

INVALID'S RUBBER GOODS

Air Beds, Pillows and Chair Cushions, Hospital Rings, Urinals, Bed Pans, Fountains and Pubs, Sponges, Hot Water Bottles, Stomach Tubes and Shower Baths, Bath Cabinets.

WM. H. ARMSTRONG & CO.,
—SURGICAL INSTRUMENT MAKERS—
224 and 226 S. Meridian street, Indianapolis, Ind.

INSURANCE CASE RULING

"VICE COUNSELLOR" CONTRACTS UPHELD BY APPELLATE COURT.

They Have Been Frowned Upon by the Auditor of State—Supreme Court Decisions.

Special "vice-counselor" contracts made by insurance companies, and frowned upon for the past two years by State Auditor Hart, were yesterday upheld by the Appellate Court in its opinion affirming the case of E. Reynolds Miller against the State Life Insurance Company, appealed from the Tippecanoe Circuit Court. Miller was a policy holder in the company and refused to pay a premium note on the ground that his special contract, providing that he was to receive a share of the earnings of the company, to be applied in reduction of future premiums, was void. The special vice-counselor contract provided that there should not be more than five hundred of these favored individuals, and that they should not be required to perform any special duties, but that they should participate in a "special renewal commission dividend" in return for their good will and favorable influence. The reasoning of Judge Robinson, who wrote the court's opinion, is extremely interesting, and is, therefore, reproduced in part, as follows:

"It is argued that the vice-counselor's contract is void because of a want of consideration and because appellee was, at the time the contract was made, a mutual company and 'could not divert its expense fund to purposes of private gain.' But we do not so construe the contract. It is not a contract of insurance and cannot be construed as a special contract of insurance. The policy of insurance issued to appellant was complete in itself and makes no reference to this vice-counselor's contract. The contract refers to the policy and was to continue as long as the policy remained in force. Although the company was a mutual company, we cannot say that the favorable influence and good will especially contracted for means nothing more than what each member owed the company in any event.

"It cannot be said that the favorable influence of a particular individual in a particular locality would be of no value to the company in extending its business in that locality. The contract discloses that its evident purpose was to secure a number of assistants upon whom the company might rely in extending its business, and when a member of a mutual company contracts to use his favorable influence he has contracted to do something more than the law exacts of him as a member simply of a mutual company. * * * It cannot be said that the mutual principle of itself necessarily requires that each member shall be insured upon exactly the same terms. * * *

The act under which appellee was doing business at the time the contract was executed provides that the company may make by-laws not inconsistent with the Constitution and laws of the State or of the United States. And it must be admitted that appellee, through its proper officers, might make contracts for extending and extending its business."

Judge Robinson added that, even if the vice-chancellor agreement is not an enforceable contract, the judgment of the court below in this particular case was correct.

The Supreme Court yesterday reversed the judgment of the Henry Circuit court, sentencing Alice Green, of New Castle, to the Women's Prison for not more than fourteen years, on a charge of conspiracy to blackmail. The Green woman kept a resort in the vicinity of New Castle, and was convicted on a charge of combining with certain other persons to extort money from a farmer named William W. Southard, by accusing him of being the father of a child born to an inmate of the Green resort. Southard brooded over the accusation and the threats until his mind became weakened, and he committed suicide. The case was reversed on the technical ground that the information filed against Mrs. Green in the lower court did not state whose money and property the conspirators attempted to extort from Southard.

In affirming the case of the State, on relation of Henry Fadel, against the Board of Commissioners of Henry county, the Supreme Court held that the County Commissioners of a county cannot be compelled by writ of mandamus to remove bridges for the convenience of drainage commissioners and contractors who are dredging streams.

Mrs. May E. Smith's judgment of \$120, recovered in the Marion Superior Court against Effroyson & Wolf, proprietors of the Star store, for false arrest, was affirmed by the Appellate Court yesterday. Mrs. Smith was arrested while carrying a pair of shoes through the store. She explained that she was taking them to the counter at which her daughter worked, in order that the latter might try on the shoes. The man who detained her refused to accept this explanation, and she was held in custody until the clerk was found who had given her permission to take away the shoes. The fact of the arrest was published in the papers at the time.

Officers to Be Installed.

The Indianapolis district cabinet of the Epworth League will hold its installation service on Friday, June 7, at 7:45 p. m., at the Irvington M. E. Church on Layman avenue. The services will be conducted by Dr. Charles E. Bacon, pastor of Roberts Park Church. The officers for the ensuing year are: James M. Ogden, president; Thomas E. Smiley, first vice president; Estella Hollingsworth, second vice president; Jesse A. Shearer, third vice president; Lou A. Robertson, fourth vice president; Ervin M. Strauss, treasurer; Helen T. Brouse, secretary. After the installation of officers there will be an informal social meeting. All members of the Indianapolis district chapters and their friends are invited to attend.

Site Tendered Free of Charge.

Quartermaster General Foster received a letter yesterday from Henry Shilling, tendering to the Indiana National Guard free of rent a tract of over thirty acres of land, near the intersection of Prospect street and Southeastern avenue, for use as a place for holding the annual encampment in July. General Foster was greatly pleased at this evidence of public spirit on the part of Mr. Shilling. The owners of another tract that has been considered as a probable site for the encampment have demanded that the State pay them a rental of \$500 for the use of their land by the troops.

A MORTGAGE DEDUCTION

SENATOR WALTER L. BALL, OF MUNCIE, EXPLAINS THE LAW.

He Says a Wrong Conception of the Law Obtains—What It Really Means.

State Senator Walter L. Ball, of Muncie, is greatly interested in the attack that is being made upon the mortgage deduction law in the courts of Marion county, since he was the author of the law. "Just why the newspapers refer to this law as a mortgage exemption law," said the senator, "I can scarcely understand. It is not an exemption of property from taxation that is permitted under the act of 1890, but merely a right to deduct or subtract mortgage indebtedness from real estate valuation up to \$700."

Senator Ball called attention to the fact that under the act of 1891 a person is allowed to subtract from the gross amount of his credits the amount of all bona-fide debts owing to him, and that the Supreme Court has held this act constitutional. He insisted that the act of 1890 is essentially similar in principle. "The Constitution of Indiana provides," he said, "that the General Assembly shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting only such as shall be specifically exempted by law, and the Constitution names the kinds of property that shall be exempted."

"Therefore, the power to tax is not a judicial one. It is sovereign in the Legislature, the courts having nothing to do with the wisdom or policy of the legislation. They can only determine whether the act contravenes the Constitution. The method by which the valuation is ascertained is exclusively of legislative judgment. The Legislature has determined this by saying that a person who owns real estate and has a mortgage upon it may subtract \$700 of his mortgage indebtedness from the real estate valuation and pay taxes upon the remainder. This relieves the person from double taxation. It is not an exemption. It extends no immunity to the maker of the mortgage. It simply permits the person to pay taxes on the property he justly owns. It is a method by which his property may be justly assessed and taxed. Prior to the passage of this mortgage deduction act by the Legislature of 1890, if a man's property were worth \$1,200 and he had a mortgage of \$500 upon it, he was required to pay taxes on the \$1,200 and the man who held the mortgage paid taxes on its amount, \$500. This certainly was double taxation, and it fell upon a class of people who could least afford it."

"Of course, it is necessary to raise a certain amount of money each year to defray the expenses of government. The more property we have on the tax duplicate the lower the rate of taxation. If mortgage indebtedness is deducted, the result naturally follows that more property must be listed for taxation or the rate must be increased. I realize, therefore, that some personal property owners are not at all in love with the mortgage deduction law, because the assessors and the law have become more inquisitorial since its enactment in their efforts to discover personal property that is not open to inspection, and which many individuals, through avarice, would not disclose except under legal compulsion. But real property cannot be hidden. The sun shines upon it every day. It cannot elude the eye of the assessor. It is always open to public observation and inspection, and no fraud or revision prevents it from being assessed for taxation. It follows, I think, that real estate pays the greater proportion of the tax, because it is and can all be taxed. The act of 1890, therefore, instead of being an exemption law, is a just deduction right that has long been wrongfully withheld from a class of people that has in consequence borne a burden of unjust taxation. The act of 1890 is a wise, just and popular law. It is popular because it exerts a beneficial influence upon every man or woman in the State that owns a home. I cannot believe that such a law will be overthrown by the courts."

NEW ASSOCIATIONS.

Indianapolis Men to Develop Mineral Springs at Winona.

Articles of incorporation were filed with Secretary of State Hunt yesterday by the Winona Mineral Water Company, organized to develop the medicinal mineral waters recently discovered at Winona lake, in Kosciusko county, an account of which was given in the Journal recently. The new company is capitalized at \$10,000, and its directors contain the names of many well-known Indianapolis men, as follows: W. J. Richards, Sol S. Dickey, W. D. Dickey, H. S. Dickey, Charles L. Farrell (cashier of the Capital National Bank), and Percy W. Bartholomew, ex-judge of Superior Court, Room 2.

Articles were filed by the Jefferson Stone and Macadam Company, of Kentland, Newton county, capitalized at \$10,000. The directors are Carroll C. Kent, Will H. Ade, Warren T. McCray, William Darroch, Patrick Keefe and Harry A. Strohm. The company will mine and quarry stone and manufacture building and paving stone and lime and furnish motive power to carry on such business.

The State Bank of Lowell notified the secretary of state yesterday that it needed an additional \$25,000 of capital with which to carry on its business, hence it has increased its capital from \$25,000 to \$50,000.

The large musical instrument manufacturing company known as the Rudolph Wurlitzer Company, of Cincinnati, filed articles yesterday under the foreign incorporation act. Its resident agent is Charles E. Barrett, a lawyer, with offices in Rooms 204-7 of the Stevenson building, this city.

COMBINATION OF DEALERS.

Men Who Sell Builders' Supplies Incorporate a Company.

A combination of local dealers in builders' supplies was formed yesterday and articles of incorporation drawn up and signed, ready to be filed. The company was formed, according to President A. B. Meyer, for mutual advantage and protection. Mr. Meyer said that a uniform scale of prices would be fixed and maintained, but prices will not be arbitrarily made higher.

Further reason for the union is said to be to protect the members against unscrupulous contractors. The firms that entered into the combination are the A. B. Meyer Company, 19 North Pennsylvania street; Consolidated Coal and Lime Company, 13 Virginia avenue; W. G. Wasson & Co., coal and lime dealers, 429 Indiana avenue; the George B. Wales Coal and Lime Company, 70 Massachusetts avenue; A. B. Keopert & Co., West North street and the Big Four track; Balke & Krauss Company, Market street and Big Four tracks; W. P. Malott Coal and Lime Company, Massachusetts and Cornell avenues; Aikman & Swert, Thirtieth street, North Indianapolis; Morgan & Jackson, Thirtieth street and Big Four tracks. The capital stock is fixed at \$3,000, divided into shares of \$1 each. The officers are: President, A. B. Meyer; vice president, W. G. Wasson; treasurer, A. B. Keopert; secretary, George B. Wales. The board of directors is made up of the foregoing officers and the following: Albert Goepfer, secretary of the Consolidated Coal and Lime Company; Herman Schulz, Balke & Krauss; W. P. Malott, W. H. Aikman, Fred Goepfer and Louis Morgan.

Option on But Small Part.

Mrs. Vinnedge, who owns a large share of the Yohn block, desires it to be clearly understood that the option taken by John Wocher is upon only a one-eighth interest in the block. She says that the rest of the building cannot be bought under any circumstances, as the owners have not the slightest desire to dispose of their holdings.

Mrs. Winslow's Soothing Syrup

Has been used over fifty years by millions of mothers for their children while teething with perfect success. It soothes the child, softens the gums, allays pain, cures wind colic, regulates the bowels, and is the best remedy for diarrhoea, whether arising from teething or other causes. For sale by druggists in every part of the world. Be sure and ask for Mrs. Winslow's Soothing Syrup. 25 cents a bottle.

They would its praises who use Glenn's Sulphur Soap to remedy diseases of the skin, improve the complexion and heal abrasions or unhealthy sores. There is no mistake about its thorough efficacy. Hairs and whisker dye, black or brown, etc.

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